

Alcoholic Beverage Excise Tax State Bonded Warehouse License Application

403

Federal ID <input type="checkbox"/> SSN <input type="checkbox"/> EIN	Is this a renewal? <input type="checkbox"/> Yes <input type="checkbox"/> No	Email address	License year
Taxpayer name		Business name	Business telephone
Mailing address	City	State	ZIP + 4
Warehouse owner		Contact telephone	
Warehouse physical address	City	State	ZIP + 4
Name of personnel who may authorize immediate inspection of the licensed warehouse. Use additional pages as necessary.			

Estimated Maximum Monthly Inventory Tax Calculation

	Estimated maximum monthly <u>inventory</u> for license year (gallons)		Alcoholic beverages excise tax rates		Excise tax
Liquor		X	\$12.80	=	
Wine & other		X	\$2.50	=	
Beer, cider & malt beverages		X	\$1.07	=	
Beer (microbreweries)		X	\$0.35	=	
Total estimated maximum monthly tax				=	

Your estimated maximum monthly tax liability must be secured by a surety bond or at it's discretion, DOR may issue a permit in lieu of a bond.

- ☐ Surety bond in the amount of \$25,000 or an amount equal to the total estimated maximum monthly inventory tax indicated above; attach the License Warehouse Bond Form 0405-405W.
- ☐ Permit in lieu of bond(cash, letter of credit or certificate of deposit from an Alaska bank in an amount equal to the total estimated maximum monthly inventory tax indicated above). You must be doing business wholly in the state of Alaska to qualify. For new applicants, attach a written request for a permit in lieu of bond.

Note: If the potential amount of alcoholic beverage excise tax on the inventory in the warehouse at any time exceeds the secured amount by more than 10%, the owner/operator must increase the security to equal the additional amount within 30 days after the difference has been discovered. The discovery would normally occur at the end of the month when an inventory is taken for the purpose of preparing the monthly tax return. Failure to comply with this security requirement will result in revocation of the Bonded Warehouse License per 15 AAC 60.090(b)(2).

<i>I declare under penalty of unsworn falsification that this application and any attachments have been examined by me and to the best of my knowledge and belief are true correct and complete, I agree to pay all alcoholic beverage excise taxes imposed by AS 43.60. That are not collected, for any reason, from the owners, on alcohol sold or consigned from the licensed warehouse. I agree to file a monthly tax return.</i>		
Signature of applicant (must be an owner or corporate officer)	Printed name	Date

Pay online at www.tax.alaska.gov
Online payment receipt # _____
or make check payable to State of Alaska

Mail to: Alaska Department of Revenue - Tax Division
550 W 7TH AVE STE 500
ANCHORAGE AK 99501-3566
Telephone (907) 269-6620 • Fax (907) 269-6644
dor.tax.alcohol@alaska.gov

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Retain a copy for your records

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